

UNITED STATES FEDERAL DISTRICT COURT  
CLERK'S OFFICE

SPRINGFIELD, MASSACHUSETTS

MA 01105-2959

U.S. DISTRICT COURT  
DISTRICT OF MASS.

Plaintiff:

David P. Fontaine (Pro Se Litigant)  
68 Van Horn Street  
West Springfield, Massachusetts 01089

vs.

Civil Action No.

04-30080-MAP

Defendants:

United States (U.S.) Government;  
U.S. Internal Revenue Service (IRS) and the IRS Office of the Commissioner;  
IRS employees – Sheila O'Brien, Lynn Walsh, Jane B. Finnegan, Larry Leder, and Dennis Parizek

Connecticut State (Conn.) Government  
Conn. Dept. of Revenue Services (CDORS) and the CDORS Office of the Commissioner  
Governor John Rowland and Commissioner Gene Gavin

Massachusetts State (Mass.) Government  
Mass. Departments of Revenue (MDOR) and the MDOR Office of the Commissioner

**REQUEST FOR COPY OF REPORT AND RECOMMENDATION, NOTICE OF FAILURE**  
**TO FOLLOW PROCEDURE, AND FAILURE TO STATE THE FACTS**

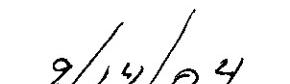
32

The Plaintiff received a Memorandum and Order dismissing the Case, issued by Judge Ponsor based upon a Report and Recommendation issued by Magistrate Judge Neiman. Judge Ponsor has stated that the Plaintiff has filed no objection to this Report and Recommendation. The Plaintiff has not received a copy of this Report and Recommendation, and therefore has not been afforded an opportunity to object. The Plaintiff requests a copy of this document.

Judge Ponsor has been misled by Judge Neiman's Report and Recommendation. Judge Ponsor states "The Plaintiff's lawsuit objects to the assessment and collection of state and federal income taxes." This is false. The Plaintiff has supplied on point, in context, and verbatim, Case Law which states that a Sovereign Citizen's Right to Labor cannot be taxed in the manner attempted by the IRS, Mass. Dept. of Revenue, or Conn. Dept. of Revenue Services. The federal and state income taxes are indirect taxes, which apply to privileged activities, as stated by Supreme and Federal Court Cases already cited, and as stated by the Congressional Record already cited, not to the Plaintiff's Right to Labor or the fruits thereof. The Plaintiff claims misuse of the tax laws fraudulently deprives the Plaintiff of his Rightful property and seeks to detail this fraud in Court. The Defendants, and now Judge Neiman as well, are manipulating the Plaintiff's words to misrepresent the facts. The Plaintiff requests the Case be reopened based upon (1) Judge Neiman's failure to provide the Plaintiff with a copy of the Report and Recommendation, depriving the Plaintiff any opportunity to object; and (2) failure to state the true substance of the Case as the basis for dismissal.



David P. Fontaine – Plaintiff Pro Se  
Under Threat, Duress, and/or Coercion



Date

CERTIFICATE OF SERVICE

I, David P. Fontaine, Plaintiff (Pro Se), 68 Van Horn St., West Springfield, MA 01089, do hereby certify that on Sep 14, 2004, a true copy of the above document was served by first class mailing, postage prepaid, upon:

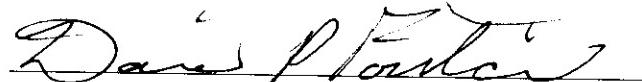
Lydia D. Bottome  
Trial Attorney, Tax Division  
U.S. Department of Justice  
Post Office Box 55  
Ben Franklin Station  
Washington, D.C. 20044.

Michael J. Sullivan  
United States Attorney  
U.S. Department of Justice  
Post Office Box 55  
Ben Franklin Station  
Washington, D.C.

Heather J. Wilson  
Office of the Attorney General  
State of Connecticut  
Post Office Box 120  
55 Elm St.  
Hartford, CT 06141

William J. Prensky  
Office of the Attorney General  
State of Connecticut  
Post Office Box 120  
55 Elm St.  
Hartford, CT 06141

William P. O'Neil  
Office of the Attorney General  
Commonwealth of Massachusetts  
Western Massachusetts Division  
1350 Main St.  
Springfield, MA 01103



David P. Fontaine – Plaintiff Pro Se  
68 Van Horn St.  
West Springfield, MA 01089  
413-739-0152